

Appl. No. 09/736,345  
Amdt. Dated January 21, 2005  
Reply to Office Advisory Action of November 26, 2004

### REMARKS

Claims 12-55 are pending. The Examiner issued an advisory action maintaining his previous final rejection mailed on September 21, 2004. As such, the Applicant is filing this amendment contemporaneously with a Request for Continued Examination (RCE). Claims 12, 17, 20, 34-36, 38-40, 47, 48, and 51-55 are herein amended.

#### Statement of Substance of Interview on December 14, 2004

On December 14, 2004, Examiners Kramer and Chilcot granted the Applicant's attorney the courtesy of a telephonic interview. The purpose of the interview was to discuss the relevant terms of art as they apply to Sampson and the claimed invention, and to note primary differences between Sampson and the claimed invention.

In particular, the Applicant noted the hierarchal levels of data used in a financial statement, and that Sampson is missing various levels of that hierarchy, as recited in the Applicant's claims, regardless of how broadly Sampson is interpreted. The hierarchal levels of data are as follows:

Debits and Credits (which are amounts related to an economic event such as the sale of goods) provide one level of data, and come in combinations (e.g., Debit-Credit or Debit-Credit-Credit or Debit-Debit-Credit, etc) in accordance with the double entry accounting principle;

A Transaction (which is an economic event that can be recorded using a Journal Entry) provides a next level of data, and includes a combination of Debits and Credits (note that, in accordance with the double entry accounting principle, the net balance of a Journal entry is zero);

An Account provides a next level of data, and is a group of Debits and/or Credits from Transactions that determine the net balance of the account;

A Financial Statement Item provides a next level of data, and is a group of Accounts that determine the net balance of the Financial Statement Item; and

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A Total of Financial Statement Items provides a next level of data, and is a group of Financial Statement Items that determine the net balance of the Total.

With this hierarchy in mind, the Applicant then explained how Sampson fails to disclose *both* the grouping of accounts into one or more financial statement items, and the grouping of financial statement items into one or more totals, as recited, for example, in the Applicant's claim 12.

Examiner Chilcot indicated his belief that the term "Financial Statement" is broad in definition, indicating that the chart of accounts shown in Sampson's Figure 8 is a financial statement, and that the accounts of Sampson's Figure 8 ("accounts receivable", "sales tax payable" and "sales") were financial statement items. The fact that Sampson indicates these items are "accounts" was not persuasive for the Examiners. No explanation was offered by the Examiners as to how Sampson discloses *both* the grouping of accounts *and* the grouping of financial statement items as claimed by the Applicant.

The Applicant then explained how Sampson also fails to disclose the provisioning of various levels of detail, such as the third level of detail for a user selected transaction included in a selected account, as recited in the Applicant's claim 17. Examiner Chilcot disagreed indicating that such levels of detail are inherent in Sampson. Since this was the first time that inherency was mentioned in these proceedings, the Applicant requested further explanation of such inherency. However, no explanation was offered. The interview was then concluded, with no agreement being reached as to the distinctions between Sampson and the Applicant's claimed invention.

In light of the contemporaneously filed Request for Continued Examination (RCE), the Applicant kindly requests the Examiner to enter and consider the after final Amendment C, which was filed by the Applicant on October 25, 2004, but not entered by the Examiner at that time.

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The Applicant's independent **claims 12, 39, 52, and 53** each define, in part, a method or computer program product for use in building financial statements based on trial balance data, comprising: "receiving ... trial balance data having a number of accounts ...; grouping the accounts into one or more financial statement items ... ." The Applicant's independent **claims 40, 48, 54, and 55** each define, in part, a method or computer program product for use in building financial statements based on trial balance data, comprising: ... dynamically allocating memory spaces for a trial balance data structure for storing accounts of the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers "thereby allowing sub-lists to group the accounts into financial statement items ... ." Furthermore, note that financial statement items are grouped into totals, as recited in each of the Applicant's claims. For instance, independent **claims 12 and 52** further recite: "... grouping the financial statement items into one or more totals ... ." Independent **claims 39 and 53** further recite: "... a total type to designate financial statement items grouped into a total... ." Independent **claims 40, 48, 54 and 55** further recite: "...thereby allowing sub-lists to group financial statement items into totals ... ."

In addition, the Applicant is herein amending each of the independent **claims 12, 39, 40, 48, and 52-55** to more distinctly define the claimed invention. In particular, each of the Applicant's claims now recites that each account "has a corresponding account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit." Furthermore, each of the independent **claims 12, 39, 40, 48, and 52-55** now all recite that each account "is associated with only one financial statement item within any one financial statement."

The Applicant believes that the claims as amended more distinctly define the claimed invention, and are patentably distinct from the references of record, including Sampson. In particular, Sampson does not disclose or suggest the grouping of accounts into financial statement items, where each account has a corresponding account balance resulting from one or more transactions, and each transaction combines at least one debit and at least one credit, as recited in each of the Applicant's claims. As previously explained, Sampson is simply updating individual account balances by updating debits/credits for that account (col. 11, lines

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57-66), and does not enable the grouping of accounts into financial statement items as recited in each of the Applicant's independent claims.

The Examiner has previously indicated his belief that Sampson discloses accounts grouped into financial statement items. In more detail, the Examiner suggests that Sampson's "accounts receivable", "sales tax payable", and "sales" (figure 8 and related written description) could be broadly interpreted as financial statement items. However, the amended claims now expressly recite the hierarchal data levels associated with financial statement items and financial statements, with those data levels ranging from debits/credits, to transactions, to accounts, to financial statement items, to totals of financial statement items. The chart of accounts and trial balance shown in Sampson's figure 8, no matter how broadly interpreted, cannot reasonably be interpreted or otherwise understood to disclose each of these hierarchal data levels of a financial statement. The Applicant understands Sampson to disclose accounts, transactions, and credits/debits. Thus, the Applicant respectfully submits that Sampson does not disclose or suggest a "financial statement" as that term is understood, and as now expressly described in the Applicant's claims.

In any case, the Applicant further maintains his position that, even if Sampson did disclose the grouping of accounts into financial statement items, there is no occurrence where Sampson further discloses or suggests the grouping of financial statement items into totals, as recited in the Applicant's claims. More specifically, Sampson does not disclose or suggest that the "accounts receivable", "sales tax payable", and "sales" shown in Sampson's figure 8 are grouped into a total. Thus, even if the Examiner's interpretation that the "accounts receivable", "sales tax payable", and "sales" shown in Sampson's figure 8 represent financial statement items, those so-called Sampson financial statement items are not grouped into totals, as recited in the Applicant's claims.

Nor can the Applicant find any occurrence where Sampson discloses or suggests that each account "is associated with only one financial statement item within any one financial statement." The primary reason for this conclusion is that Sampson does not disclose grouping accounts into financial statement items as previously explained. Moreover, even if the Applicant assumes the Examiner's interpretation that the "accounts receivable", "sales tax

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payable", and "sales" shown in Sampson's figure 8 are financial statement items (for the purpose of argument only), there is a secondary reason for this conclusion. In particular, note that the transactions associated with each of "accounts receivable", "sales tax payable", and "sales" shown in Sampson's figure 8 are grouped with other accounts as well, in accordance with the double entry accounting principle. (col. 12, lines 27-29). Thus, if the "accounts receivable", "sales tax payable", and "sales" of Sampson's figure 8 are interpreted as financial statement items, and the transactions related to those accounts are interpreted as grouped accounts, then each of the so-called Sampson accounts is associated with more than one of the so-called Sampson financial statement items. Therefore, Sampson fails to disclose and actually teaches away from the case where each account "is associated with only one financial statement item within any one financial statement."

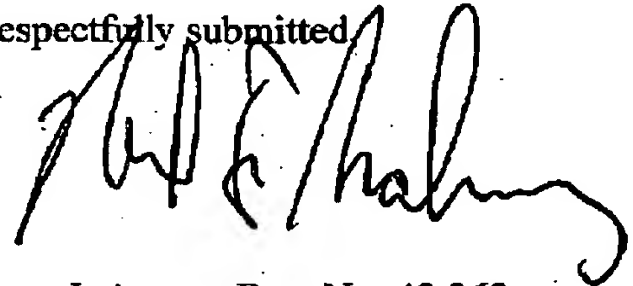
Furthermore, the Applicant has amended each of the independent claims to include language from claim 17. In particular, each of the independent claims now recites that "each transaction is associated with more than one account." The Applicant notes this claim language to further support the point that an account is distinct from a transaction in the claimed invention. In more detail, an account "is associated with only one financial statement item within any one financial statement", and a transaction "is associated with more than one account. The doctrine of claim differentiation precludes assigning the same meaning to two different claim terms. As such, an "account" cannot be the same thing as a "transaction", and Sampson must disclose both of these different limitations, along with other recited limitations such as a "financial statement item", "debit", "credit", and financial statement item "total", in order to anticipate the claimed invention. Sampson fails to satisfy this requirement.

Thus, even if Sampson is interpreted broadly as suggested by the Examiner, the Applicant respectfully submits that Sampson does not disclose or suggest (expressly or inherently) each and every limitation as now recited in the Applicant's claims. As such, the Applicant respectfully requests the Examiner to withdraw his rejection, and to allow all of pending claims 12-55 as amended herein.

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The Applicant believes the above amendments and remarks to be fully responsive, thereby placing this application in condition for allowance. Favorable action is solicited. The Examiner is kindly invited to contact the undersigned attorney by telephone, facsimile, or email for quickest resolution, if there are any remaining issues.

Respectfully submitted



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